

GLOSSARY

Object Codes-most commonly used line item expenditure accounts.

Personal Services

- 0110 SALARIES AND WAGES-REGULAR: Salaries and wages paid to full-time employees.
- 0120 SALARIES AND WAGES-PART TIME: Salaries and wages paid to part-time employees.
- 0510 BOARD MEMBER FEES: Regular compensation paid to boards and commissions.
- 0502 CONSULTING FEES: Fees paid directly to individuals and firms providing contracted personal services to the county. These services replace or augment those provided by program personnel.

Employee Benefits

- 0600 FLEXIBLE BENEFITS: A program which allows employees to choose health benefits to best meet their individual needs.
- 0610 FICA EXPENSES: Social security expenses incurred by the county for all employees.
- 0613 RETIREMENT: The county's cost for retirement benefits under the Local Government Employees Retirement System.
- 0633 SUPPLEMENTAL RETIREMENT: The county's contribution to deferred compensation accounts for employees eligible for the Local Government Employees Retirement System.

Operating Expenses

- 1102 TELEPHONE: The cost of local and long distance telephone service and installation charges.
- 1103 POSTAGE: Expenditures for mailing and shipping.
- 1104 PRINTING: Expenditures for printing and duplicating.
- 1143 OFFICE SUPPLIES AND MATERIALS: Expenditures for all consumable office supplies, small fixtures or furniture valued under \$1,000.
- 1144 NON-CAPITAL OFFICE FURNITURE AND EQUIPMENT. The purchase of tangible individual office furniture and equipment items costing less than \$1000.
- 1201 BUILDING RENT: Payments for space rented by the county.
- 1202 EQUIPMENT RENTAL: Charges for lease and rental of equipment.
- 1203 UTILITIES: Charges for electricity, water, fuel oil, and natural gas.
- 1205 VEHICLE LEASE: Lease payments for vehicles leased or lease-purchased by the county.
- 1206 EQUIPMENT LEASE: Lease payments for equipment leased or lease-purchased by the county.
- 1301 TRAINING RELATED TRAVEL: The cost incurred for travel, fees, subsistence, and registrations in connection with employee development.
- 1303 DUES AND SUBSCRIPTIONS: The cost of memberships, dues, and subscriptions to periodicals and journals.
- 1403 M & R EQUIPMENT: The cost incurred in maintaining and repairing county-owned equipment including service contracts.

- 1404 M & R VEHICLES: The cost incurred in maintaining and repairing county-owned vehicles.
- 1501 OPERATIONAL TRAVEL: The cost of travel associated with department and program operations.
- 1502 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.
- 1510 SOFTWARE: Expenditures for computer software valued under \$1,000.
- 1595 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of operating supplies and materials not otherwise classified.
- 1601 MISCELLANEOUS CONTRACTED SERVICES: Expenditures for services contracted out by the county including consultant, or personal services contracts (security, janitorial, audit, etc.).
- 1801 ADVERTISING: The cost incurred for advertising including legal notices, recruitment, etc.
- 1803 UNIFORMS: The cost of providing uniforms to employees.
- 1840 INSURANCE AND BONDS: The cost of insuring county property such as buildings and equipment and employee fidelity bonds.
- 1903 INDIRECT COSTS: The administrative, or overhead, cost associated with a department or program.
- 1910 MISCELLANEOUS EXPENSE: Items not categorized in other expense lines.
- 2000 The cost of non-capital computer related, individual hardware purchases less than \$750. Example: laser printer for \$550.

Capital Outlay

- 2300 BUILDINGS: Refurbishings.
- 2400 OFFICE FURNITURE AND EQUIPMENT: Expenditures for office and equipment (except computer hardware) with a unit cost of \$1,000 or more and a useful life exceeding one year (desks, chairs, calculators, FAX machines, etc.).
- 2500 MISCELLANEOUS MACHINERY & EQUIPMENT: Expenditures for machinery and major equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (mowers, lab equipment, etc.).
- 2501 VEHICLES: Expenditures for automobiles, vans, trucks, etc.
- 2535 SOFTWARE: Expenditures for all individual computer software purchases with a unit cost of \$1,000 or more.
- 2540 COMPUTER HARDWARE: Expenditures for computer hardware and related equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (PC's, monitors, printers, modems, mainframe processors, etc.).